IN THE CLAIMS

Please amend claims 1, 3-5, 7-11, and 13 by rewriting same to read as follows and cancel claims 2 and 12, without prejudice or disclaimer.

--1. (Amended) An acoustic apparatus comprising:

a headphone section mounted on a user head, having a microphone element for detecting sound around the user and a signal acoustic transducing element functioning as a sound source for canceling the sound around the user, housed in a headphone box, with a first output terminal for outputting a microphone audio signal collected by the microphone element and a first input terminal for inputting a cancel audio signal supplied to the signal acoustic transducing element; and

a control circuit section independent from the headphone section having a second input terminal connected to the first output terminal and a second output terminal connected to the first input terminal for controlling at least frequency characteristics and gain characteristics of the microphone audio signal from the microphone element of the headphone section input through the second input terminal, for generating the cancel audio signal for canceling the sound around the user, and for supplying the cancel audio signal to the signal acoustic

transducing element of the headphone section through the second output terminal, said control circuit section including recording means for recording the microphone audio signal output from the microphone element.

--3. (Twice Amended) The acoustic apparatus according to claim 1, wherein the control circuit section further comprises:

means for adding different audio signals to the cancel audio signal using a signal audio converter element.

--4. (Twice Amended) The acoustic apparatus according to claim 1, wherein the control circuit section further comprises:

means for adding different audio signals to the cancel audio signal using a signal audio converter element as a sound source; and

a remote control configured to supply remote-control signals for remotely controlling output of the different audio signals.

--5. (Twice Amended) An acoustic apparatus comprising:

a headphone section mounted on a user head, having a microphone element for detecting sound around the user and a signal acoustic transducing element functioning as a sound

source for canceling the sound around the user, housed in a headphone box, with a first output terminal with an adjusting section for adjusting an output of a microphone audio signal collected by the microphone element and a first input terminal for inputting a cancel audio signal supplied to the signal acoustic transducing element, and

a control circuit\section arranged in a housing independent from the headphone secttion and having a second input terminal connected to the first \output terminal and a second output terminal connected to the first input terminal for controlling at least frequency characteristics and gain characteristics of the microphone audio signal from the microphone element of headphone section input through the second input terminal, for generating the cancel audio signal that can serve as a sound source for canceling the sound around the user, and for supplying the cancel audio signal to the signal acoustic transducing element of the headphone section through the second terminal, said housing also having \arranged therein recording recording the microphone audio signal means from the microphone element.

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to claim 5, wherein an amplifier section for generating signals serving as a sound source for canceling the sound around the user and adjusting means for adjusting an output level of the amplifier section are provided in the headphone box, and gains of the cancel audio signal input to the signal acoustic transducing element are controlled.

--8. (Twice Amended) The acoustic apparatus according to claim 5, wherein an adjusting section adjusts the microphone audio signal from the microphone element that serves as a sound source for canceling the sound around the user and adjusts the microphone audio signal from the microphone element in the headphone box,

said adjusting means having operating means operable by the user from outside the headphone box, and

an amplifier section for amplifying the microphone audio signal adjusted at the adjusting section.

- --9. (Twice Amended) An acoust\(\)ic apparatus comprising:
- a recording/playback device;
- a headphone section mounted on a user head, having a microphone element for detecting sound around the user and a

signal acoustic transducing element functioning as a sound source for canceling the sound around the user, housed in a headphone box, with a first output terminal for outputting a microphone audio signal collected by the microphone element and a first input terminal for inputting a cancel audio signal supplied to the signal acoustic transducing element; and

a remote control\ connected to said recording/playback device for controlling operation of said recording/playback device and feeding the microphone audio signal to the recording/playback device, said remote controller being independent from the headphone section and including a control section having a second input terminal connected to the first output terminal and a second output terminal connected to the first input terminal for frequency characteristics controlling least and gain at michophone characteristics audio signal from the of the microphone element of the headphone section input through the second input terminal, with said frequency characteristics and gain characteristics being adjusted to achieve a predetermined level at a predetermined frequency between 50 Hz and 1.5 kHz, for generating the cancel audio signal \that can cancel the sound around the user, and for supplying the cancel audio signal to the

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signal acoustic transducing element of the headphone section through the second output terminal.

--10. (Twite Amended) An acoustic apparatus comprising:

a headphone section mounted on a user head, having a microphone element for detecting sound around the user and a signal acoustic transducing element functioning as a sound source for canceling the sound around the user, housed in a headphone box, with a first output terminal for outputting a microphone audio signal collected by the microphone element and a first input terminal for inputting a cancel audio signal supplied to the signal acoustic transducing element;

a control circuit section arranged in a housing separate from the headphone section a second input terminal connected to the first output terminal and a second output terminal connected to the first input terminal for controlling at least frequency characteristics and gain characteristics of the microphone audio signal from the microphone element of the headphone section input through the second input terminal, for generating the cancel audio signal for canceling the sound around the user, and for supplying the cancel audio signal to the signal acoustic transducing element of the headphone section through the second output terminal, and a recording/playback device arranged in the

housing for recording the microphone audio signal from the microphone element; and

a circuit configuration for canceling the surrounding sound used by the control circuit section that is of a feed-forward system.

- --11. (Twice Amended) An acoustic apparatus comprising:
- a recording/playback device;
- a headphone section mounted on a user head, having a microphone element for detecting sound around the user and a signal acoustic transducing element functioning as a sound source for canceling the sound around the user, housed in a headphone box, with a first output terminal for outputting a microphone audio signal collected by the microphone element and a first input terminal for inputting a cancel audio signal supplied to the signal acoustic transducing element;
- a remote controller connected to said recording/playback device for controlling operation of said recording/playback device and feeding the microphone audio signal to the recording/playback device, said remote controller being independent from the headphone section and including a control circuit section having a second input terminal connected to the

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first output terminal and a second output terminal connected to the first input terminal for controlling at least frequency characteristics and gain characteristics of the microphone audio signal from the microphone element of the headphone section input through the second input terminal, for generating the cancel audio signal for canceling the sound around the user, and for supplying the cancel audio signal to the signal acoustic transducing element of the headphone section through the second terminal; and

a circuit configuration for canceling the sound surrounding the user used by the control circuit section that is of a feedback system.

--13. (Twice Amended) \setminus A headphone comprising:

a box for housing a microphone element for detecting sound around a user, a signal acoustic transducing element functioning as a sound source for canceling the sound around the user, and an adjusting section including an adjusting element manually operable by the user for adjusting a cancel amount of the sound around the user; and

an output terminal for a microphone audio signal whose sound is collected by the microphone element, and an input